



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

July 25, 2001

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe

FROM: J. Tyler McCauley
Auditor-Controller

SUBJECT: **REVOLVING FUNDS AND REVOLVING CASH TRUST FUNDS AS OF
JUNE 30, 2001**

Attached is our annual report on County departments' Revolving Fund and Revolving Cash Trust Fund assignments. The report shows the amount, responsible County manager, fund number and account number for each assignment.

Background

On April 4, 1978, your Board adopted a resolution pursuant to Government Code Section 29321.1 authorizing the Auditor-Controller to perform the functions of your Board to establish, discontinue, increase or decrease revolving funds that are authorized by and established pursuant to Article 2, Chapter 2, Division 3, Title 3 of the Government Code. Departments use revolving funds to make change, small purchases and for other specific purposes, such as Cash Aid disbursements and grants.

Similarly, on October 21, 1980, your Board adopted a resolution pursuant to Government Code Section 25252.6 authorizing the Auditor-Controller to perform the functions of your Board to establish and determine the amount of Revolving Cash Trust Funds that are authorized by and established pursuant to Part 2, Division 2, Title 3 of the Government Code. Departments use Revolving Cash Trust Funds to expedite high volume refunds.

Under the authorizations, we are required to file an annual written report with your Board showing all Revolving Fund and Revolving Cash Trust Fund assignments.

Summary of Activity

As of June 30, 2001, there were \$2,914,441 in Revolving Fund and \$1,273,220 in Revolving Cash Trust Fund (RCTF) assignments authorized to County departments. The activity in these funds is charged to each department's operating budget.

Compared to the fiscal year 1999-2000 report, County department Revolving Fund assignments in this report decreased by \$3,324 due to various small changes ranging from a \$176 increase to a \$2,500 decrease. In addition, this report excludes \$145,900 in Revolving Fund assignments funded by non-County sources. This amount consists of \$100,000 funded by the San Gabriel Valley Mosquito and Vector Control District, \$38,400 in Court Revolving Funds originally established by the County for which the State has reimbursed the County and \$7,500 in other assignments funded by other non-County entities. Some Court Revolving Fund assignments remain on this report pending State reimbursement to the County.

During fiscal year 2000-2001, RCTF assignments increased by \$35,000 due to a new \$25,000 assignment for the Sheriff and a \$10,000 increase to the Pasadena Court's fund. The Court RCTFs consist of defendant bail deposits. Because these funds are held for refunds to defendants or distribution to the State and County if the defendant violates bail, the County will continue to maintain the Court RCTFs.

JTM:DR:JS

Attachments

c: David E. Janssen, Chief Administrative Officer
Violet Varona-Lukens, Executive Officer
John Naimo, Chief, Auditor-Controller Accounting Division
Audit Committee

Schedule 1 - Revolving Fund Assignments

Revolving fund monies, established in accordance with Government Code Section 29321.1, are available for use by department heads to make change when necessary in carrying out official County business and to make authorized purchases of services and materials which are legal charges against the County. A departmental revolving fund can be assigned or subassigned to various locations (sections, divisions, etc.) within a department. Departments handle each subassignment in the same manner as the regular fund assignment.

Departments may also request revolving funds for specific purposes such as Cash Aid disbursements and grants. Regardless of the purpose, authority to spend funds must be granted in the Board approved budgetary process and operating funds must be encumbered prior to making expenditures.

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2001					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	AMOUNT
1	Administrative Office, Chief (CAO)	David E. Janssen	A01	1096	\$ 3,500
2	Agricultural Comm/Weights & Measures	Cato R. Fiksdal	A01	1012	3,250
3	Animal Care and Control	Marcia Mayeda	A01	1013	7,500
4	Assessor	Rick Auerbach	A01	1015	5,340
5	Auditor - Controller	J. Tyler McCauley	A01	1016	13,600
6	Beaches and Harbors	Stan Wisniewski	A01	1017	8,200
7	Board of Supervisors (BOS)	Violet Varona-Lukens	A01	1018	10,000
8	BOS - Empl. Srv. & Comm for Women	Violet Varona-Lukens	A01	1060	6,000
9	BOS - Extra Expenses	Violet Varona-Lukens	A01	1019	10,000
10	CAO - Blue Cross Health Plan	David E. Janssen	B02	1010	100,000
11	CAO-Children & Family's First(Prop 10)	David E. Janssen	B20	1010	250,000
12	Children's Services	Anita M. Bock	A01	1011	131,000
13	Children's Services - Cash Aid	Anita M. Bock	A01	1084	2,500
14	Community and Senior Citizen Srvcs	Robert Ryans	A01	1080	58,200
15	Consumer Affairs	Pastor Herrera Jr.	A01	1078	300
16	Coroner	Anthony T. Hernandez	A01	1020	10,250
17	County Counsel	Lloyd W. Pellman	A01	1022	50,000
18	District Attorney	Steve Cooley	A01	1024	797,000
19	Fire Department	P. Michael Freeman	DA1	1010	25,000
20	Health Services (HS) Administration	Fred Leaf	A01	1027	35,400
21	HS - Cash Aid	Fred Leaf	A01	1085	150
22	HS - Harbor/UCLA - Cash Aid	Fred Leaf	MN1	1085	1,200
23	HS - Harbor/UCLA Medical Center	Fred Leaf	MN1	1010	3,500
24	HS - High Desert - Cash Aid	Fred Leaf	MN6	1085	500
25	HS - High Desert Hospital	Fred Leaf	MN6	1010	2,500
26	HS - King/Drew - Cash Aid	Fred Leaf	MN5	1085	1,500
27	HS - King/Drew Medical Center	Fred Leaf	MN5	1010	10,000

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2001					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	AMOUNT
28	HS - LAC/USC - Cash Aid	Fred Leaf	MN4	1085	\$ 5,000
29	HS - LAC/USC Medical Center	Fred Leaf	MN4	1010	23,555
30	HS - Olive View/UCLA - Cash Aid	Fred Leaf	MN3	1085	676
31	HS - Olive View/UCLA Medical Center	Fred Leaf	MN3	1010	20,150
32	HS - Rancho Los Amigos Med Cntr	Fred Leaf	MN7	1010	7,500
33	Human Relations	Robin S. Toma	A01	1028	4,350
34	Internal Services (ISD)	Joan Ouderkirk	A01	1025	31,350
35	Mental Health	Dr. Marvin Southard	A01	1031	8,000
36	Military and Veterans Affairs	Joseph N. Smith	A01	1032	2,000
37	Municipal Court - Alhambra	John A. Clarke	A01	1033	1,235
38	Municipal Court - Antelope	John A. Clarke	A01	1034	350
39	Municipal Court - Beverly Hills	John A. Clarke	A01	1035	1,050
40	Municipal Court - Burbank	John A. Clarke	A01	1036	1,570
41	Municipal Court - Citrus	John A. Clarke	A01	1037	2,000
42	Municipal Court - Compton	John A. Clarke	A01	1038	7,500
43	Municipal Court - Culver	John A. Clarke	A01	1039	700
44	Municipal Court - Downey	John A. Clarke	A01	1040	5,000
45	Municipal Court - East LA	John A. Clarke	A01	1041	500
46	Municipal Court - Glendale	John A. Clarke	A01	1043	2,685
47	Municipal Court - Huntington Park	John A. Clarke	A01	1052	415
48	Municipal Court - Inglewood	John A. Clarke	A01	1044	4,000
49	Municipal Court - Long Beach	John A. Clarke	A01	1045	2,500
50	Municipal Court - Los Angeles	John A. Clarke	A01	1046	22,800
51	Municipal Court - Los Cerritos	John A. Clarke	A01	1047	1,300
52	Municipal Court - Malibu	John A. Clarke	A01	1048	1,450
53	Municipal Court - Newhall	John A. Clarke	A01	1049	2,575
54	Municipal Court - Pasadena	John A. Clarke	A01	1050	580
55	Municipal Court - Pomona	John A. Clarke	A01	1051	2,800
56	Municipal Court - Rio Hondo	John A. Clarke	A01	1042	870
57	Municipal Court - Santa Anita	John A. Clarke	A01	1053	1,500
58	Municipal Court - Santa Monica	John A. Clarke	A01	1054	1,500
59	Municipal Court - South Bay	John A. Clarke	A01	1055	6,500
60	Municipal Court - South Gate	John A. Clarke	A01	1056	350
61	Municipal Court - Whittier	John A. Clarke	A01	1057	1,065
62	Museum of Natural History	Dr. James L. Powell	A01	1059	6,050

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2001					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	AMOUNT
63	Office of County Security	Nancy Fisher	A01	1030	\$ 5,000
64	Parks and Recreation - Administration	Michael H. Smith	A01	1061	80,000
65	Parks and Recreation - Arboretum	Michael H. Smith	A01	1014	750
66	Probation - Administration	Richard Shumsky	A01	1079	32,855
67	Probation - Work Furlough	Richard Shumsky	A01	1062	25
68	Public Defender	Michael P. Judge	A01	1067	1,000
69	Public Library	Margaret Donnellan Todd	B06	1010	15,475
70	Public Social Services - Cash Aid	Steven Golightly	A01	1086	50,000
71	Public Social Services - Federal Prgm	Steven Golightly	A01	1087	30,000
72	Public Social Services - Regular	Steven Golightly	A01	1069	20,000
73	Public Works - Administration	James A. Noyes	A01	1094	15,168
74	Public Works - Flood (Imprest)	James A. Noyes	B07	1010	10,890
75	Public Works - Road (Imprest)	James A. Noyes	B03	1010	20,612
76	Regional Planning	James E. Hartl	A01	1071	2,000
77	Registrar - Recorder	Conny B. McCormack	A01	1072	15,000
78	Sheriff - Expedited Claims	Marvin J. Dixon	A01	1098	20,000
79	Sheriff - Narcotics Enforcement	William T. Stonich	DN2	1093	300,000
80	Sheriff - Regular	Marvin J. Dixon	A01	1075	67,050
81	Sheriff - Special Appropriation	William T. Stonich	A01	1095	225,000
82	Superior Court - Planning & Research	John A. Clarke	A01	1090	100
83	Treasurer and Tax Collector - MHRP	Mark J. Saladino	A01	1100	100,000
84	Treasurer and Tax Collector (TTC)	Mark J. Saladino	A01	1077	9,000
85	TTC - Cash Differences & Overages	Mark J. Saladino	A01	1089	16,700
86	TTC - Estate Administration & Ins.	Anthony Anderson	A01	1066	150,000
TOTAL ASSIGNMENT AMOUNT					\$ 2,914,441
TOTAL NUMBER OF ASSIGNMENTS					86

(1) A01 - General Fund

B02, B03, B06, B07, B20 - Special Revenue Funds

DA1 - Consolidated Fire District Fund

DN2 - Other Public Protection Funds

MN1, MN3 - MN7 - Enterprise Funds

Schedule 2 - Revolving Cash Trust Fund Assignments

Revolving Cash Trust Funds (RCTF) are established in accordance with Section 25252.6 of the Government Code. An RCTF is an amount of cash requisitioned from trust and set aside to expedite high volume refunds. An RCTF can only be used by an officer or department head for payments which are legally payable out of the deposits in the trust fund from which the cash is being requisitioned.

RCTF ASSIGNMENTS AS OF JUNE 30, 2001					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	AMOUNT
1	Coroner	Anthony T. Hernandez	TK7	1102	\$ 10,000
2	District Attorney	Steve Cooley	TQ2	1103	350,000
3	HS - Acton Rehab Center	Fred Leaf	TK7	1140	7,500
4	HS - Harbor/UCLA Medical Center	Fred Leaf	TK7	1136	5,000
5	HS - High Desert Hospital	Fred Leaf	TK7	1131	3,500
6	HS - King/Drew Patient Pers.	Fred Leaf	TK7	1137	5,000
7	HS - LAC/USC - Resident Sec.	Fred Leaf	TK7	1134	2,000
8	HS - LAC/USC Patient Pers.	Fred Leaf	TK7	1132	16,000
9	HS - Olive View/UCLA Med. Center	Fred Leaf	TK7	1139	3,000
10	HS - Rancho Los Amigos Med. Center	Fred Leaf	TK7	1138	10,000
11	HS - Warm Spgs Rehab. Center	Fred Leaf	TK7	1141	4,000
12	Military and Veterans Affairs	Joseph N. Smith	TG5	1010	2,000
13	Municipal Court - Alhambra	John A. Clarke	TK7	1104	20,000
14	Municipal Court - Antelope Valley	John A. Clarke	TK7	1105	40,000
15	Municipal Court - Beverly Hills	John A. Clarke	TK7	1106	30,000
16	Municipal Court - Burbank	John A. Clarke	TK7	1107	20,000
17	Municipal Court - Citrus	John A. Clarke	TK7	1108	40,000
18	Municipal Court - Compton	John A. Clarke	TK7	1109	50,000
19	Municipal Court - Culver	John A. Clarke	TK7	1110	20,000
20	Municipal Court - Downey	John A. Clarke	TK7	1111	15,000
21	Municipal Court - East LA	John A. Clarke	TK7	1112	20,000
22	Municipal Court - Glendale	John A. Clarke	TK7	1114	20,000
23	Municipal Court - Huntington Park	John A. Clarke	TK7	1125	20,000
24	Municipal Court - Inglewood	John A. Clarke	TK7	1115	35,000
25	Municipal Court - Long Beach	John A. Clarke	TK7	1116	50,000
26	Municipal Court - Los Angeles	John A. Clarke	TK7	1117	150,000
27	Municipal Court - Los Cerritos	John A. Clarke	TK7	1118	20,000
28	Municipal Court - Malibu	John A. Clarke	TK7	1119	15,000
29	Municipal Court - Newhall	John A. Clarke	TK7	1120	15,000

RCTF ASSIGNMENTS AS OF JUNE 30, 2001					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	AMOUNT
30	Municipal Court - Pasadena	John A. Clarke	TK7	1121	\$ 25,000
31	Municipal Court - Rio Hondo	John A. Clarke	TK7	1113	20,000
32	Municipal Court - Santa Anita	John A. Clarke	TK7	1123	15,000
33	Municipal Court - Santa Monica	John A. Clarke	TK7	1124	30,000
34	Municipal Court - South Bay	John A. Clarke	TK7	1127	75,000
35	Municipal Court - South Gate	John A. Clarke	TK7	1126	20,000
36	Municipal Court - Whittier	John A. Clarke	TK7	1128	25,000
37	Probation - Kirby Center	Richard Shumsky	TK7	1135	220
38	Probation - Ward Monies	Richard Shumsky	TK7	1142	5,000
39	Sheriff - Central Jail	Leroy D. Baca	TK7	1129	25,000
40	Sheriff - Mira Loma	Leroy D. Baca	TK7	1143	25,000
41	Sheriff - Sybil Brand	Leroy D. Baca	TK7	1130	10,000
TOTAL ASSIGNMENT AMOUNT					\$1,273,220
TOTAL NUMBER OF ASSIGNMENTS					41

(1) TK7 - Revolving Trust Funds
 TG5, TQ2 - Other Agency Funds